



DEPARTMENT OF LABOR

Employment and Training Administration

Federal-State Unemployment Compensation Program: Certifications for 2022 under the Federal Unemployment Tax Act

AGENCY: Employment and Training Administration

ACTION: Notice.

The Secretary of Labor signed the annual certifications under the Federal Unemployment Tax Act, 26 U.S.C. 3301 *et seq.*, thereby enabling employers who make contributions to state unemployment funds to obtain certain credits against their liability for the federal unemployment tax. By letter, the certifications were transmitted to the Secretary of the Treasury. The letter and certifications are printed below.

Signed in Washington, DC, October 31, 2022.

Brent Parton,

Acting Assistant Secretary,

Employment and Training.

The Honorable Janet L. Yellen
Secretary of the Treasury
U.S. Department of the Treasury
1500 Pennsylvania Avenue, N.W.
Washington, D.C. 20220

Dear Secretary Yellen:

Enclosed are an original and a copy of two separate certifications regarding unemployment compensation laws, pursuant to the Federal Unemployment Tax Act, for the 12-month period ending on October 31, 2022. One certification is required with respect to the “normal” federal unemployment tax credit by Section 3304 of the Internal Revenue Code of 1986 (IRC), and the other certification is required with respect to the “additional” tax credit by Section 3303 of the IRC. Both certifications list all 53 jurisdictions.

Sincerely,

MARTIN J. WALSH

Enclosures

CERTIFICATION OF STATES TO THE
SECRETARY OF THE TREASURY
PURSUANT TO SECTION 3304(c) OF THE
INTERNAL REVENUE CODE OF 1986

In accordance with the provisions of Section 3304(c) of the Internal Revenue Code of 1986 (26 U.S.C. 3304(c)), I hereby certify the following named states to the Secretary of the

Treasury for the 12-month period ending on October 31, 2022, in regard to the unemployment compensation laws of those states, which heretofore have been approved under the Federal Unemployment Tax Act:

Alabama	New Jersey
Alaska	New Mexico
Arizona	New York
Arkansas	North Carolina
California	North Dakota
Colorado	Ohio
Connecticut	Oklahoma
Delaware	Oregon
District of Columbia	Pennsylvania
Florida	Puerto Rico
Georgia	
Hawaii	
Idaho	
Illinois	
Indiana	
Iowa	
Kansas	
Kentucky	
Louisiana	
Maine	
Maryland	
Massachusetts	
Michigan	
Minnesota	
Mississippi	
Missouri	
Montana	
Nebraska	
Nevada	
New Hampshire	

Rhode Island
South Carolina
South Dakota
Tennessee
Texas
Utah
Vermont

Virginia
Virgin Islands
Washington
West Virginia
Wisconsin
Wyoming

This certification is for the maximum credit allowable under Section 3302(a) of the Code.

Signed at Washington, D.C., on October 31, 2021.

MARTIN J. WALSH

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CERTIFICATION OF STATE UNEMPLOYMENT COMPENSATION LAWS TO
THE SECRETARY OF THE TREASURY PURSUANT TO SECTION
3303(b)(1) OF THE INTERNAL REVENUE CODE OF 1986

In accordance with the provisions of paragraph (1) of Section 3303(b) of the Internal

Revenue Code of 1986 (26 U.S.C. 3303(b)(1)), I hereby certify the unemployment compensation laws of the following named states, which heretofore have been certified pursuant to paragraph (3) of Section 3303(b) of the Code, to the Secretary of the Treasury for the 12-month period ending on October 31, 2022:

Alabama	Nebraska
Alaska	Nevada
Arizona	New Hampshire
Arkansas	New Jersey
California	New Mexico
Colorado	New York
Connecticut	North Carolina
Delaware	North Dakota
District of Columbia	Ohio
Florida	Oklahoma
Georgia	Oregon
Hawaii	Pennsylvania
Idaho	Puerto Rico
Illinois	Rhode Island
Indiana	South Carolina
Iowa	South Dakota
Kansas	Tennessee
Kentucky	Texas
Louisiana	Utah
Maine	Vermont
Maryland	Virginia
Massachusetts	Virgin Islands
Michigan	Washington
Minnesota	West Virginia
Mississippi	Wisconsin
Missouri	Wyoming
Montana	

This certification is for the maximum additional credit allowable under Section 3302(b) of the Code, subject to the limitations of Section 3302(c) of the Code.

Signed at Washington, DC, on October 31, 2022.

MARTIN J. WALSH